



Special Notice

STATE BOARD OF EQUALIZATION

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SACRAMENTO, CA 95814

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INFORMATION
www.boe.ca.gov

CUSTOMER SERVICE
CENTER
1-800-400-7115

TTY
711

Tax Relief for Business Owners and Feepayers Affected by the Napa Earthquake

Emergency tax relief is available from the California State Board of Equalization (BOE) for business owners and feepayers directly affected by the earthquake in Napa. Tax relief may include extending filing return dates, relieving penalties and interest, or replacing copies of records lost due to the earthquake.

One-Month Extension of Filing Deadline

A one-month extension of time to file and pay taxes or fees is available in all of the following BOE administered programs:

Sales and use taxes; lumber products assessment; gasoline tax; use fuel tax; alcoholic beverage taxes; cigarette and tobacco products taxes; jet fuel tax; diesel fuel tax; interstate user tax; timber yield tax; integrated waste management fee; California fire fee; occupational lead poisoning prevention fee; underground storage tank maintenance fee; oil spill response, prevention, and administration fees; energy resources surcharge; emergency telephone users surcharges; natural gas surcharge; ballast water fee; electronic waste recycling fee; water rights fees; and hazardous waste fees.

This relief is offered to any business owner or feepayer who was directly affected by the earthquake in Napa, and who, as a result, cannot meet their filing and payment deadlines. The BOE has also extended the deadline for filings that were delayed by disruption of service of the United States Postal Service or private mail and freight companies.

Online Relief Request of Interest and Penalties

Relief from interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees when due. This relief may be provided for the programs listed above. To request a filing extension or relief from interest and penalties visit our [Relief Request](#) webpage on our website.

Please note: The relief program for interstate user tax under the International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the BOE must receive written approval from the other jurisdiction. For information regarding IFTA, please call our Customer Service Center at 1-800-400-7115.

Copies of BOE Tax Records Available

Business owners and feepayers who need to obtain copies of BOE tax records will be able to receive replacements free of charge. To obtain copies of critical tax records on file with the BOE, please call us toll-free at 1-800-400-7115. These forms may include copies of prior tax returns filed with the BOE, audits, or permit applications.

Property Taxes

Individuals and/or businesses with taxable property damaged or destroyed by the earthquake may be eligible for property tax relief. Unlike sales and use taxes and special taxes—which are collected by the state—property tax is collected at the county level. Answers to property tax questions, any claim for property tax relief, and applications for reduced assessment, are available from and must be filed with county assessors' offices. For a complete listing of assessors, visit our [Listing of County Assessors](#) webpage.

For more information

For any questions regarding this notice, please call our Customer Service Center at 1-800-400-7115 (TTY:711) where staff is available to assist you weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. All of us at the BOE extend our deepest sympathies to everyone affected by this disaster.